



Standard Financial Information Structure (SFIS)

Business Transformation
Agency



DEPT	FY	APPR SYM	FC	FY	OAC	OBAN	PC/CC	BA	EEIC	ADSN	ESP	PE	FCC
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DEPT	FY	BSN	OA	ASN	AMSCO	EOR	MDEP	FCA	SDN	APC	UIC	FSN
21	6	2020	57	3106	325796.BD	26TB	QSUP	CA200	GRE12340109003	AB22	W0RNAA	S34030

DEPT	FY	APPN	SUBHEAD	OC	BCN	SUBALLOT	AAA	TTC	PAA	CC
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Authoritative Guidance for Arriving at SFIS Terms

National Defense Authorization Act (NDAA)

- Requires an information infrastructure which, at a minimum, integrates budget, accounting, program information, systems and performance

Office of Management and Budget (OMB) Circular A-127

- Requires agencies' financial management systems to reflect an agency-wide financial information classification structure that is consistent with the U.S. Government Standard General Ledger (USSGL)

Government Performance and Results Act (GPRA)

- Requires annual performance reporting that links performance planned to performance achieved

Financial Accounting and Standards Board (FASAB)

- Requires standards for managerial cost accounting government-wide

OMB, Office of Federal Financial Management (OFFM)

- Requires that, within each department or agency, the accounting classification elements and definitions must be standardized to ensure uniform and efficient accounting treatment, classification, and reporting

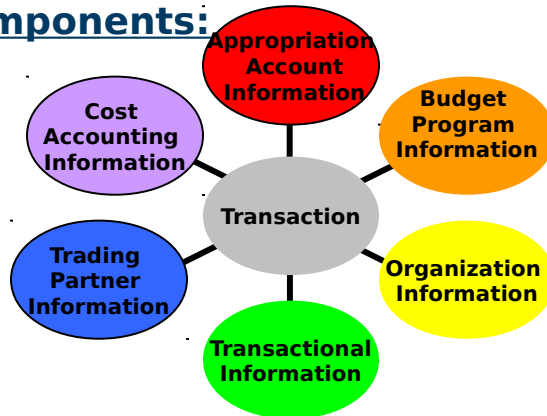
Treasury Financial Manual (TFM)

- Requires a generalized uniform chart of accounts and account transactions, collectively referred to as the *United States Government Standard General Ledger* (USSGL).

SFIS Summary

Description and Objective: SFIS is the DoD's common business language that enables budgeting, performance based management, and the generation of financial statements. It provides an enterprise-wide standard for categorizing financial information along several dimensions to support financial management and reporting functions. These dimensions include: Appropriation Account Information, Budget Program Information, Organizational Information, Transactional Information, Trading Partner Information, and Cost Accounting Information.

SFIS Components:



Deployment Categories:

Legacy Accounting Systems:

- Encompasses existing Component financial accounting systems
- Utilizes a centralized cross-walk capability to translate accounting transaction data to SFIS compliant data

Business Feeder Systems:

- Encompasses systems which create business transactions within DoD
- Includes systems that create transactions such as travel orders, contracts, contract modifications, and certain types of invoices

Target Accounting Systems:

- Encompasses emerging environments, including ERP systems
- SFIS compliance to be embedded directly in these target systems

SFIS Phases:

- **SFIS Phase 1:** 59 elements released in BEA 3.0 Sept 05
- **SFIS Phase II:** 5 new data elements released in BEA 4.0 Sept 06
- **SFIS Phase III:** 12 new data elements and 1 deletion will be released in BEA 4.1 March 07
- **SFIS March 08 Release:** Removal of 3 SFIS elements and the extension of USSGL Account Number

Benefits:

- Standardizes financial reporting data across DoD
- Enables decision-makers to efficiently compare similar programs and activities across DoD
- Provides decision-makers the level of detail they require for information retrieval and auditability
- Improves the efficiency of maintaining business systems, thereby reducing costly maintenance and translation of non-standard data
- Provides an audit trail
- Links program execution to performance, budgetary resources, and actual financial information

SFIS – Data Elements

Appropriation Account Information

Department Regular
 Department Transfer
 Main Account
 Sub Account
 Apportionment Category
 Receipt Indicator
 Sub Classification
 Period of Availability
 Reimbursable Flag
 Fund Type
 Advance Flag
 Authority Type
 Availability Time
 Borrowing Source
 Definite Indefinite Flag
 Public Law Number
 Program Report Code
 TAFS Status
 Year of Budget Authority
 Direct Transfer Agency
 Direct Transfer Account
 Transfer To From
 Deficiency Flag
 Availability Type
 Expiration Flag
 Financing Account Indicator

Budget Program Information

Budget Function/Sub-Function
 Budget Activity
 Budget Sub-Activity
 Budget Line Item
 Major Acquisition
 Object Class
 Contingency Code
 BEA Category Indicator
 Line of Business
 Program

Organization Information

Organization Unique Identifier
 Agency Disbursing Identifier
 Agency Accounting Identifier

Transactional Information

Transaction Type
 USSGL Account Number
 Debit/Credit
 Begin/End Indicator
 Transaction Effective Date
 Transaction Post Date
 Transaction Amount
 Exchange/Non-Exchange Indicator
 Custodial/Non-Custodial Indicator
 Foreign Currency Code
 Country Code
 Entity/Non-Entity Indicator
 Covered/Uncovered Indicator
 Current/Non-current
 Demand Unique Identifier
 Business Event Type Code
 FMS Customer Code
 FMS Case
 FMS Line

Trading Partner Information

Federal/Non-Federal Indicator
 Trading Partner Indicator
 Business Partner Number

Cost Accounting Information

Transaction Quantity
 Asset Type
 Asset Unique ID
 Funding Center Identifier
 Cost Center Identifier
 Project Identifier
 Activity Identifier
 Work Order Number
 Cost Element Code
 Unit of Measure Code
 MEPR Code

SFIS Webpage http://www.dod.mil/dbt/sfis_resources.html

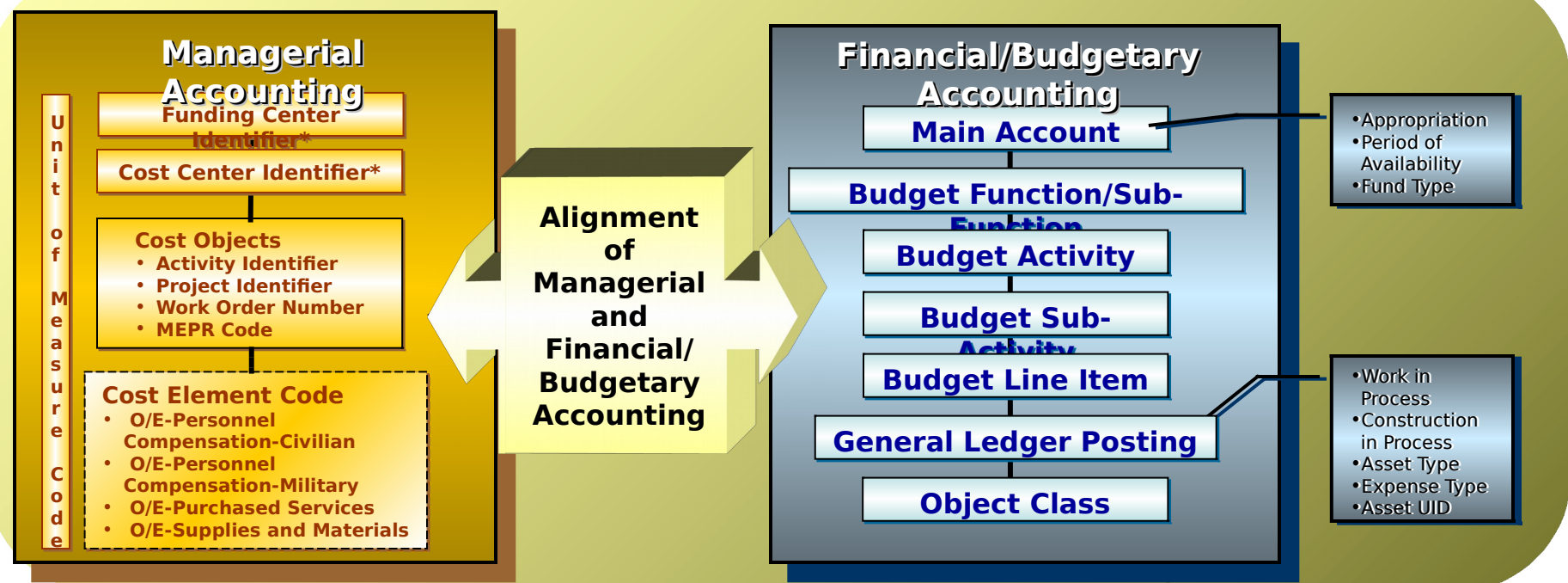
SFIS Library http://www.dod.mil/dbt/SFIS_Library.html

- **Removal of Expense Type, Liability Type and Revenue Type**
- **The extension of USSGL Account Number to USSGL/DoD Account Number**
- **Changed the Authoritative Source for Country Code from ISO to FIPS**



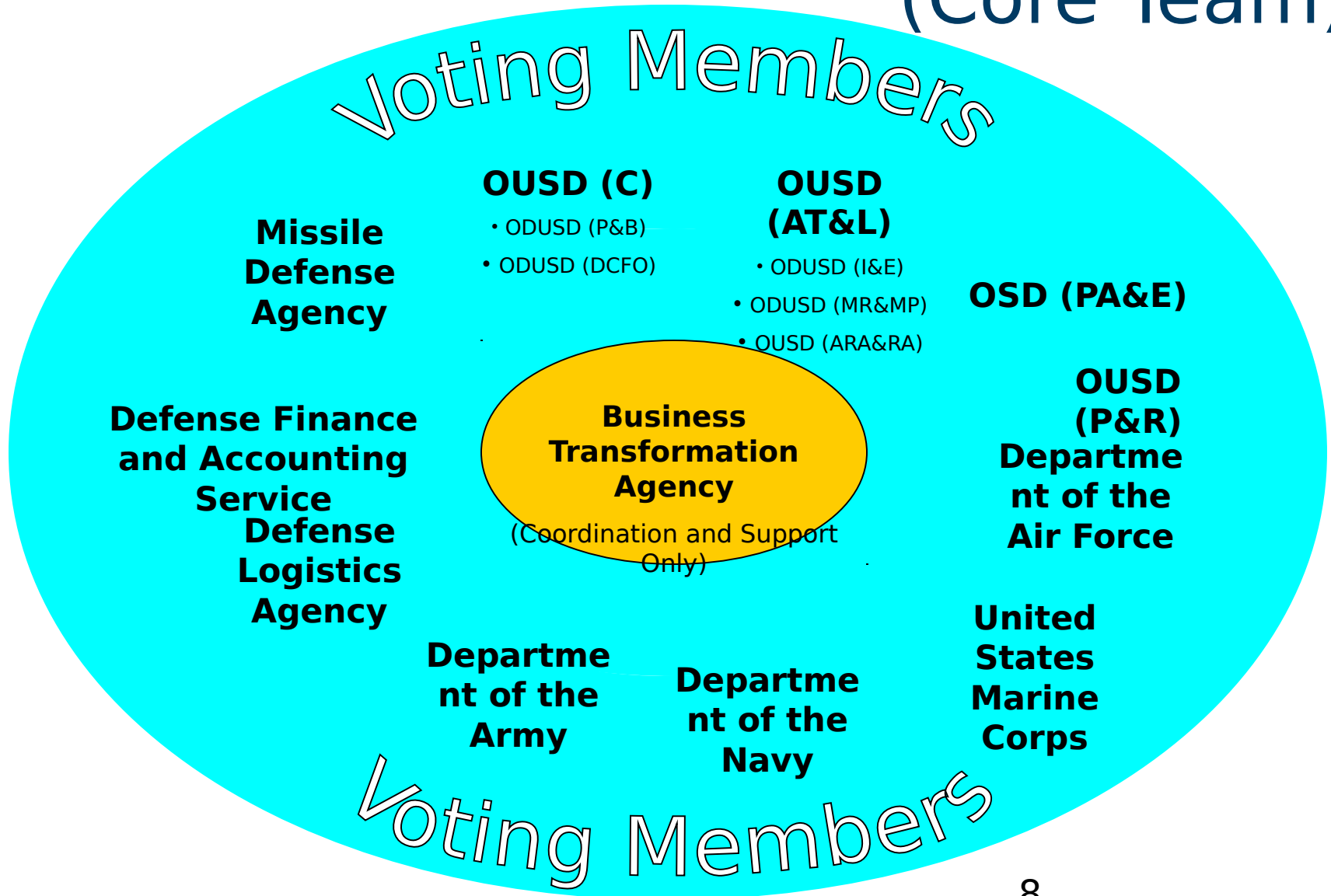
BTAA
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SFIS Phase III Framework

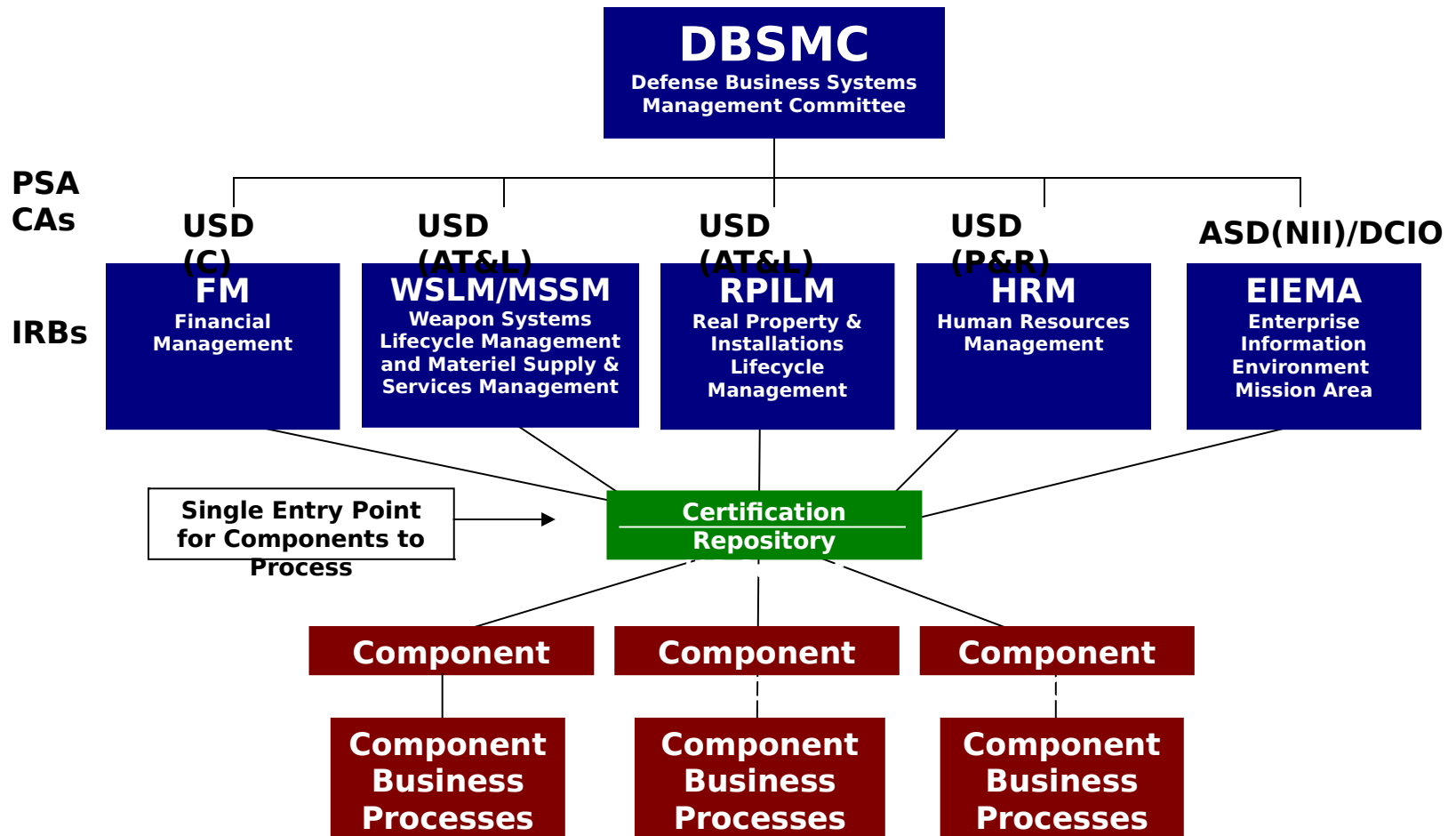


* = Represents usage of SFIS Organization UID structure.

SFIS Governance Structure (Core Team)



Governance Structure and its relation to the organizational components

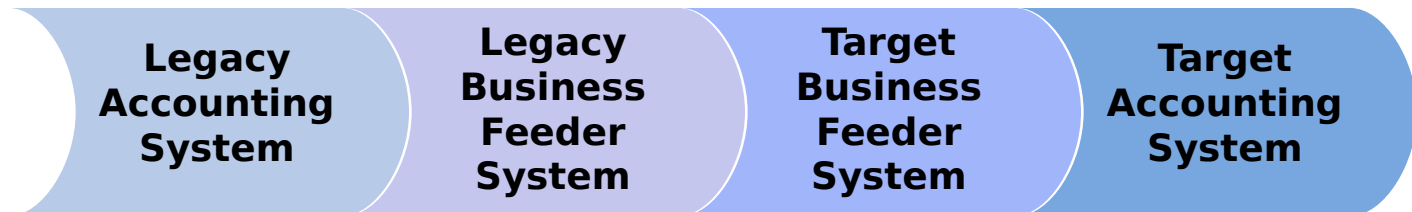


SFIS Implementation Conditions

Comptroller's Memo is the basis of implementation.

All Systems must comply with the Under Secretary of Defense (Comptroller) memorandum, "Standard Financial Information Structure (SFIS) Implementation Policy", dated August 4, 2005.

- The policy includes SFIS Conditions to define business systems in varying stages of transformation.



- And, the policy mandates specific compliance requirements for each SFIS condition



SFIS Legacy Accounting System Condition

Under the Legacy Accounting System Condition, a program must submit to its PCA and appropriate IRB NLT XXXX,

(1) an SFIS Compliance Plan which includes the following:

- An implementation meeting with the BEIS integrators or projected date of completion
- Identification of crosswalks to BEIS
- Interface plan or projected date of completion

(2) Verification that above information is consistent with information in the DoD Enterprise Transition Plan (ETP) or, if not consistent, when the ETP will be updated to reflect this information



SFIS Legacy Business Feeder System Condition

Under the Legacy Business Feeder System condition, a program must submit to the appropriate IRB via its PCA NLT XXXX:

(1) If not using a translator, an SFIS Compliance Checklist for business feeder system

(2) an SFIS Implementation Plan which includes the following:

- List of interfaces with accounting systems (target and legacy)
- Full operational date(s) for interface(s) with target accounting system(s)
- Date SFIS compliance has been realized or is expected

(3) Verification that above information is consistent with information in the DoD Enterprise Transition Plan (ETP) or, if not consistent, when the ETP will be updated to reflect this information.

Legacy business feeder systems who will not interface with the target environment are not required to meet these SFIS conditions.



SFIS Target Business Feeder System Condition

Under the Target Business Feeder System condition, a program must submit to the appropriate IRB via its PCA NLT XXXX:

- (1) the results of the independent third party assessment of FFMIA compliance or when you expect to have it,**
- (2) an SFIS Compliance Checklist for business feeder systems**
- (3) an SFIS Implementation Plan which includes the following:**
 - A list of systems being replaced and when (if applicable)
 - List of interfaces with accounting systems (target and legacy)
 - Full operational date(s) for interface(s) with target accounting system(s)
 - Date SFIS compliance has been realized or is expected
- (4) Verification that above information is consistent with information in the DoD Enterprise Transition Plan (ETP) or, if not consistent, when the ETP will be updated to reflect this information**

This condition applies only to business feeder systems who will have a direct interface with the Target environment.



SFIS Target Accounting System Condition

Under the Target Accounting System condition, a program must submit to the program's PCA and appropriate IRB NLT XXXX,

(1) the results of the independent third party assessment of FFMIA compliance or when you expect to have it ,

(2) an SFIS Compliance Checklist,

(3) an SFIS Implementation Plan that includes the following:

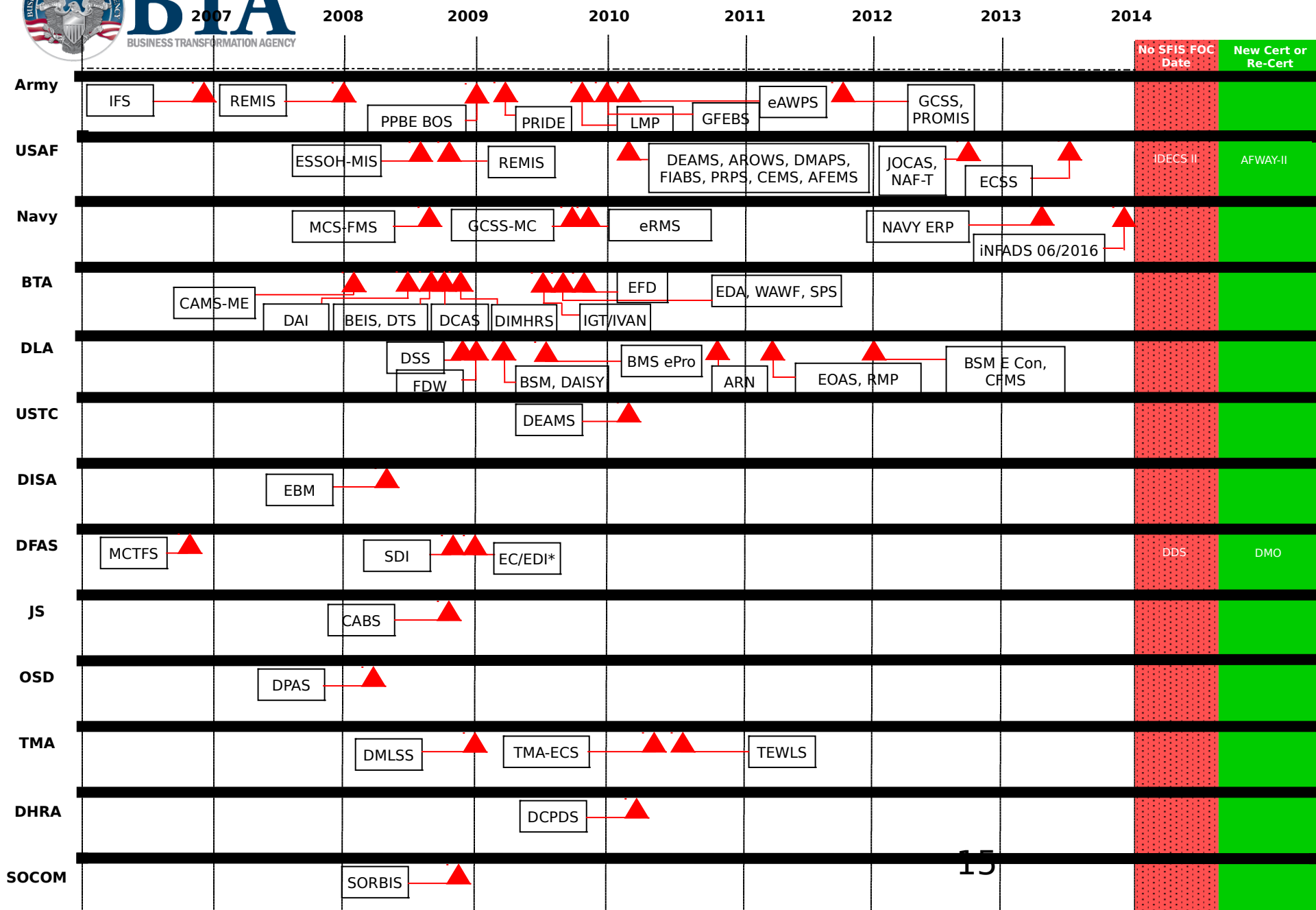
- An implementation meeting with the BTA Enterprise Integration Team or target date,
- List of interfaces with accounting/business feeder systems (target or legacy),
- A list of systems being replaced and when (if applicable)
- Date SFIS compliance has been realized or is expected

(4) Verification that above information is consistent with information in the DoD Enterprise Transition Plan (ETP) or, if not consistent, when the ETP will be updated to reflect this information.



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SFIS FOC Compliance





- ▲ SFIS
- ★ FFMIA
- ◆ Target Accounting Interface
- Sunset Replacement
- ☾ BEIS Interface

2008





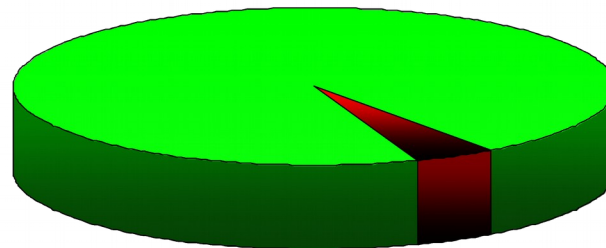
BTA – SPS (B) Tier 1 Implementation Plan Dates

	2007	2008	2009	2010	2011	2012	2013	2014
(A) Target Accounting Feeder								No Dates
(B) Target Business Feeder								
(C) Legacy Business Feeder								
(D) Legacy Accounting			▲	▲				
FFMIA			★	★	★			
Target Accounting Interface			◆	◆	◆			
Sunset Replacement								N/A
BEIS Interface								N/A



CGAC Date Element Comparison

CGAC element	DoD Element	CGAC element	DoD Element
Internal Fund Code	None	Project Code	Project Identifier
Sub-level Prefix Code	N/A	Government-Wide Project Code	Contingency Code
Allocation Transfer Agency Identifier	Department	Line of Business Subfunction Code	Line of Business
Transfer		USSGL Account Code	USSGL/DoD Account Code
Agency Identifier	Department	USSGL Account Extension Code	USSGL/DoD Account Code
Regular		Federal or Non-Federal Code	Federal/Non-Federal Indicator
Beginning Period of Availability	Period of Availability	Trading Partner Agency Identifier	Direct Transfer Agency
Ending Period of Availability	Period of Availability	Trading Partner Bureau Identifier	N/A
Availability Type Code	Availability Type	Advance Code	Advanced Flag
Main Account Code	Main Account	Authority Type Code	Authority Type
Sub-Account Code	Sub-Account	Cover or Not Covered	Covered/Uncovered
Agency Identifier	Department	Credit Cohort Year	Derived
Regular		Current or Subsequent Code	Availability Time
Budget Bureau Code	N/A	Entity or Nonentity	Entity/Nonentity
Budget Account Code	None	Exchange or Nonexchange Code	Exchange/NonExchange
Budget Account Title	None	New or Balance Code	Year of Budget Authority
Federal Account Symbol Title	N/A	Public Law Number	Public Law Number
Fund Type Code	Fund Type	Trading Partner Main Account Code	Direct Transfer Account
Receipt Account Indicator	Receipt Indicator	Transfer To or From Code	Transfer To/From
		Accounting Period	Derived
Financing Account Code	Financing Account Code	Object Class Code	Object Class Code
FACTS II Reportable Indicator	None	Object Class Extension Code	N/A
Start Date	Derived	Revenue Source Code	N/A
Expiration Date	Derived	Budget Fiscal Year	Derived
Cancellation Date	Derived	Business Event Type Code	BETC
Authority Duration Code	Derived	Agency Location Code	Agency Disbursing Identifier
Apportionment Category Code	Apportionment Category	Cost Center	Cost Center
BEA Category Code	BEA Category	Activity Code	Activity Identifier
Borrowing Source Code	Borrowing Source		
Budget Function/Sub Function	Budget Function/Sub		
Function			
Custodial or Noncustodial Code	Custodial/Noncustodial		
Code			
Definite or Indefinite Code	Definite/Indefinite Code		
Direct or Reimbursable Code	Reimbursable Flag		
Reporting Agency Identifier	OID		
Reporting Bureau Code	N/A		
Internal Organization Code	OID		
Alternate Internal Org. Code	N/A		
Strategic Goal Code	N/A		



Standard DTS Interface

Draft SFIS Target Accounting File Layout Ver 3.4

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20			
ACCT 1	O3						^	A1				^	A2			^	A3					^	
ACCT 2	A4			^	A8										^	T21		^					
ACCT 3	T22		^	T23			^																
ACCT 4	B4																^						
ACCT 5	CA1																^						
ACCT 6	CA3, CA4, CA5, or CA7																^	CTY		^			
ACCT 7	CA3, CA4, CA5, or CA7																				^		
ACCT 8	Cost Object cont.					^	CTY		^	APPN LMT				^									
ACCT 9	Future Use																				^		
ACCT 10	User Defined Field																				^		

Field Name	SFIS Key	Data Type	Acct. Line	Position
Agency Accounting Identifier Code	O3	6 N	1	1-6
Department Regular Code	A1	3 N	1	8-10
Department Transfer Code	A2	3 N	1	12-14
Main Account Code	A3	4 N	1	16-19
Sub Account Code	A4	3 N	2	1-3
Period of Availability Fiscal Year Date	A8	8 AN	2	5-12
FMS Customer Code	T21	2 AN	2	14-15
FMS Case Identifier	T22	3 AN	3	1-3
FMS Case Line Item Identifier	T23	3 N	3	5-7
Budget Line Item Identifier	B4	16 AN	4	1-16
Fund Center Identifier	CA1	16 AN	5	1-16
Cost Object (Cost Center, Activity, Project, Work Order Number)	CA3, CA4, CA5, CA7	16 AN	6	1-16
Cost Object Type	CTY	2 AN	6	18-19
Cost Object (Cost Center, Activity, Project, Work Order Number)	CA3, CA4, CA5, CA7	19 AN	7	1-19
Cost Object (Cost Center, Activity, Project, Work Order Number) cont.	CA3, CA4, CA5, CA7	5 AN	8	1-5
Cost Object Type	CTY	2 AN	8	7-8
Appropriation Limit	APPN LMT	4 AN	8	10-13
Future Use			9	1-19
User Defined Field			10	1-19

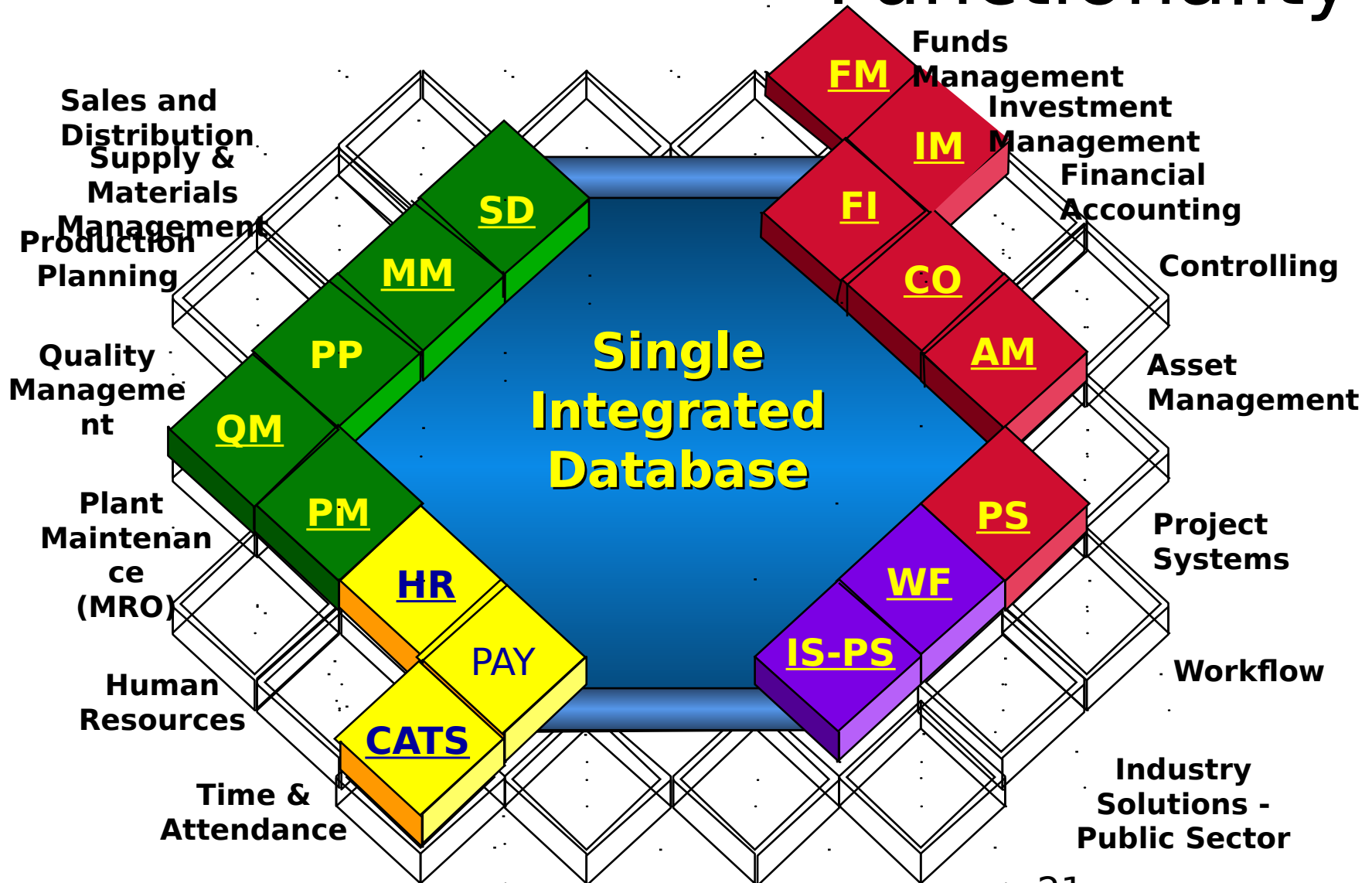
Description: The SFIS tutorial is designed for Financial Professionals and Enterprise Resource Planning programmers who work with financial systems. The multimedia lessons are designed to provide background information about the Standard Financial Information Structure. Lessons 2-7 describe the SFIS components and corresponding elements within each component required for various reporting requirements. The final lesson is a culmination of prior lessons, applying the information to a practical example; buying a tank.

Prerequisite: A basic understanding of the Budgeting/Accounting Transaction Life Cycle. Lesson 1 - SFIS Overview should be viewed prior to all others. Once lesson 1 is reviewed lessons 2-7 can be completed in any order. The summary lesson is Lesson 8 - Buying a Tank. This lesson is best completed after lessons 1-7 have been viewed.

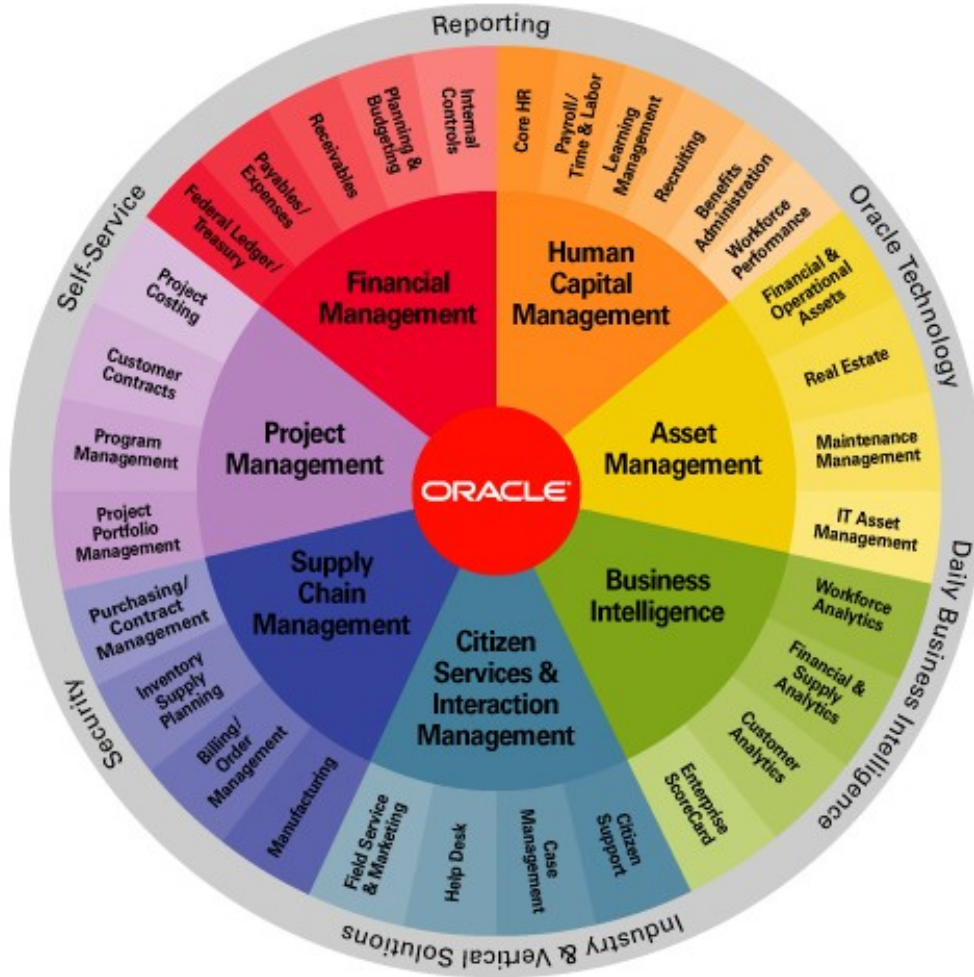
Audience: The courses are relevant to all DoD Financial Professionals and Enterprise Resource Planning programmers who work with financial systems.

<http://www.defenselink.mil/bta/products/training/SFIS/>

SAP Module Functionality



Scope of Oracle's ERP Capability



Leverage a common data model that produces a single source of truth across the enterprise

Provide out-of-the-box cross-functional integration that eliminates costly services engagements

Use flexible, open standards

Support modular deployment by functional area



Backup

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Agency

Components of SFIS

Appropriation Account Information - Provides the fund structure that identifies the Treasury Appropriation Symbol/Treasury Appropriation Fund Symbol (TAS/TAFS) established by OMB and Treasury.

Budget Program Information - Provides the program structure and the object class structure with sufficient levels of detail to allow reporting for categories on which budget decisions are made.

Organizational Information - Establishes the organizational structure that identifies relationships between DoD organizations that share a common command and control structure.

Transactional Information - Satisfies the USSGL posting and reporting requirements by OMB and Treasury.

Trading Partner Information - Provides trading partner information to satisfy trading partner information exchange and intra-governmental elimination reporting requirements.

Cost Accounting Information - Enables performance-based management and addresses external requirements of GPRA/FASAB/OMB and CFO Act.

Accounting Classification and Funds Control

Department Regular

Main Account

Period of Availability

Budget Activity

Budget Sub-Activity

Budget Line Item

The SFIS Standard Accounting Classification uniquely identifies a pot of money that must be tracked from Budget to execution.

The SFIS Standard Accounting Classification must be referenced to every financial transaction where budget authority is used or impacted

Funding Transfers

Department Transfer

Department Transfer is used for the transfer of obligational authority. The transferring agency retains responsibility for the fund account.

Direct Transfer Agency

Direct Transfer Account

Transfer To/From

Direct Transfer Agency, Direct Transfer Account, and Transfer To/From, used together, are used for the transfer of budget authority.



Chart of Accounts and Financial Statement Reporting

FACTS I:

Budget Function/Sub-Function

Exchange/Non-Exchange Indicator

Business Partner Number

Custodial/Non-Custodial Indicator

Federal/Non-Federal Indicator

Debit/Credit

Non-FACTS I:

Transaction Type

USSGL Account Number

Begin/End Indicator

Transaction Effective Date

Transaction Post Date

Transaction Amount

Entity/Non-Entity Indicator

Covered/Non-Covered Indicator

Current/Non-Current

Asset Type

Asset Unique Identifier

Trading Partner Indicator



FACTS II Reporting

Department Regular	Public Law Number	Borrowing Source
Main Account	Program Report Code	Debit/Credit Indicator
Period of Availability	TAFS Status	Direct Transfer Account
Sub Account	Deficiency Flag	Direct Transfer Agency
Reimbursable Flag	Expiration Flag	Program Report Code
Fund Type	Financing Account Indicator	Transfer To/From
Advance Flag	BEA Category Indicator	Year of Budget Authority
Authority Type	Foreign Currency Code	Department Transfer
Availability Time	Country Code	Apportionment Category
Definite/Indefinite Flag	Begin/End Indicator	Federal/Non-Federal Indicator

SFIS is the DoD's common business language that enables budgeting, performance based management, and the generation of financial statements.

SFIS Phase I focused on the data elements needed to support generation of the DoD financial statements.

SFIS Phase II and III focused on an enterprise-level standard cost accounting structure.

SFIS Webpage

http://www.dod.mil/dbt/sfis_resources.html

SFIS Library

http://www.dod.mil/dbt/SFIS_Library.html

www.dod.mil/bta

Information on the BTA and current news.



www.dod.mil/dbt

Information and updates on all Defense Business Transformation efforts.

